CHIPPEWA COUNTY

EXECUTIVE COMMITTEE

REGULAR MEETING

MAY 6, 2025

CHIPPEWA COUNTY COURTHOUSE, RM 302

4:00 PM

1. CALL TO ORDER

Chair Hull called the meeting to order at 4:00 p.m.

2. ROLL CALL

Attendee Name	Organization	Title	Status	Arrived
Chuck Hull	Chippewa County	District 19, Chair	Present	
Dean Mueller	Chippewa County	District 20, Vice-Chair	Present	
Peter Gehring	Chippewa County	District 4	Present	
Jason Bergeron	Chippewa County	District 7	Present	
Joel Seidlitz	Chippewa County	District 9	Present	

Others Present: Andy Albarado, Traci Bremness, Lori Zwiefelhofer, Jennifer Steinmetz, Toni Hohlfelder, Lee Hennick, Chuck Hassemer, Charlie Walker, Todd Pauls

3. MEMBERS OF THE PUBLIC WISHING TO BE HEARD

Chuck Hassemer expressed concerns over what farmers are doing to our ditches by planting about 18” from the edge of the road and not recognizing the right of ways. As a result some of the new shoulders are already giving away.

4. CONSENT AGENDA

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jason Bergeron, District 7
SECONDER:	Peter Gehring, District 4
AYES:	Hull, Mueller, Gehring, Bergeron, Seidlitz

1. Approve the Agenda

2. Approve the Minutes

   Executive Committee - Regular Meeting - Mar 4, 2025 4:00 PM

3. Schedule Next Meeting Date - May 20, 2025

5. BUSINESS ITEMS

1. Resolution To Declare May 12-16, 2025 As Chippewa County Economic Development Week - Charlie Walker

   Walker explained since 2016 the county has been recognizing economic development week. He invited everyone to the CEDC Annual meeting on May 16th.

RESULT:	**FORWARD TO COUNTY BOARD [UNANIMOUS]**	**Next: 5/13/2025 6:00 PM**
MOVER:	Joel Seidlitz, District 9	
SECONDER:	Jason Bergeron, District 7	
AYES:	Hull, Mueller, Gehring, Bergeron, Seidlitz	

6. REPORTS

1. Financial Update - 2024 Pre-Audited and 1st Quarter 2025 - Lori Zwiefelhofer

   Zwiefelhofer gave an update on the 2024 pre-audited and the 1st quarter 2025 financials.

RESULT:	**REVIEWED**	**Next: 5/13/2025 6:00 PM**

2. 2026 Budget Process Review - Jennifer Steinmetz

   Steinmetz gave an overview of the 2026 budget process. The instructions will be distributed to Department Heads on May 14th so they can start preparing their budgets.

RESULT:	**REVIEWED**	**Next: 5/13/2025 6:00 PM**

3. Update on Print Management Project - Andy Bauer

   Bauer gave an overview of the print management program the County has been using for the last several years to manage all copy machines and printers. The program started in 2015 with a five-year replacement cycle.

RESULT:	**DISCUSSED**

4. Update on Self-Funded Health Insurance Program - Toni Hohlfelder

   Hohlfelder gave an update on the health insurance program from 2022 when we transitioned to a self-funded plan to current.

RESULT:	**REVIEWED**	**Next: 5/13/2025 6:00 PM**

7. UPDATES, ANNOUNCEMENTS, AND CORRESPONDENCE

A. County Board Chair Report

B. County Administrator Operation Report

8. AGENDA ITEMS FOR FUTURE CONSIDERATION

Seiditz would like the Executive Committee to discuss the ditch concern expressed by Chuck Hassemer. He would also like to have the County Board vote whether to allow Sheriff Hakes the ability to address the committee and County Board, as well as review the large assembly ordinance.

ADJOURN

The meeting adjourned at 5:21 p.m.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jason Bergeron, District 7
SECONDER:	Joel Seidlitz, District 9
AYES:	Hull, Mueller, Gehring, Bergeron, Seidlitz

CHIPPEWA COUNTY

EXECUTIVE COMMITTEE

REGULAR MEETING

MARCH 4, 2025

CHIPPEWA COUNTY COURTHOUSE, RM 302

4:00 PM

1. CALL TO ORDER

Chair Hull called the meeting to order at 4:00 p.m.

2. ROLL CALL

Attendee Name	Organization	Title	Status	Arrived
Chuck Hull	Chippewa County	District 19, Chair	Present	
Dean Mueller	Chippewa County	District 20, Vice-Chair	Present	
Peter Gehring	Chippewa County	District 4	Present	
Jason Bergeron	Chippewa County	District 7	Present	
Joel Seidlitz	Chippewa County	District 9	Present	

Others Present: Randy Scholz, Traci Bremness, Toni Hohlfelder, Lori Zwiefelhofer, Todd Pauls, George Rohmeyer, Curt Dutton, Andy Bauer, Bobbie Jaeger, Deb Blevins, Leslie Fjalkiewicz, Sarah Zielke, Lee Hennick

3. MEMBERS OF THE PUBLIC WISHING TO BE HEARD

4. CONSENT AGENDA

Hull clarified the next regular meeting will be on 04/01/2025.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Dean Mueller, District 20, Vice-Chair
SECONDER:	Jason Bergeron, District 7
AYES:	Hull, Mueller, Gehring, Bergeron, Seidlitz

1. Approve the Agenda
2. Approve the Minutes

   Executive Committee - Regular Meeting - Feb 4, 2025 4:00 PM

   Executive Committee - Special Meeting - Feb 19, 2025 8:00 AM
3. Schedule Next Meeting Date - April 1, 2025

5. REPORTS

6. BUSINESS ITEMS

1. Resolution to Allow Claim of Kaitlin Witt – Deb Blevins
   Blevins explained it is the recommendation of WMMIC, our liability insurance carrier, that we approve the

claim.

RESULT:	**FORWARD TO COUNTY BOARD [UNANIMOUS]**	**Next: 3/11/2025 6:00 PM**
MOVER:	Dean Mueller, District 20, Vice-Chair	
SECONDER:	Peter Gehring, District 4	
AYES:	Hull, Mueller, Gehring, Bergeron, Seidlitz	

2. Resolution to Approve the July 1, 2025 - December 31, 2027 Collective Bargaining Agreement Between Chippewa County and the Wisconsin Professional Police Association - Randy Scholz

Gehring asked for clarification on how employees are selected for the assignments outlined in the side letters and if the Sheriff has sole discretion to pick them. Hohlfelder explained in the past they would post those vacancies to see who is interested. If there are two or more interested, then the leadership team interviews the employees for that assignment.

Seidlitz is concerned that we are charging a private business two times the salary to attend their events. He feels it should go back to 1.5 times. Scholz explained he met with the Fest organization today and they are ok with it. The reason for the change is the employees don't want to work the events, so this is an effort to improve recruitment and retention. Seidlitz is ok with giving the employees a raise but not charging this fee. The increase will end up increasing the ticket prices. He would prefer that we try bringing in officers from other agencies. He reminded everyone that the private sector is hurting as well. Hohlfelder commented if we have to go back to the bargaining table, they most likely will ask for increased wages as a result and that would cost us more money.

Mueller commented it's hard to find a balance between public safety and supporting the venue. He understands the officers wanting a weekend off and then being forced to work. That can lead to turnover. The deputies are also aware there will most likely be more festivals as we move forward.

Dutton provided some calculations on the new language and for Country Fest it's $7,900 more and roughly the same for Rock Fest. Of the people that worked the events last year there were 19 that qualified for the overtime. These events require us to use officers from different jurisdictions and many of them are not familiar with the event and layout and it causes safety concerns.

Scholz stated they just talked to Wade today and they agree the ordinance could be revised if needed to allow the venues to use private security companies. The current ordinance language does allow this so we may not need to update it.

RESULT:	**FORWARD TO COUNTY BOARD [4 TO 1]**	**Next: 3/11/2025 6:00 PM**
MOVER:	Peter Gehring, District 4	
SECONDER:	Jason Bergeron, District 7	
AYES:	Hull, Mueller, Gehring, Bergeron	
NAYS:	Seidlitz	

3. Resolution to Create a Part-Time Administrative Assistant II - Benefit Specialist Position Within the Aging & Disability Resource Center Division of the Department of Human Services - Randy Scholz

Fjalkiewicz explained there has been a need for quite some time. There is currently one elder benefit specialist that serves everyone ages 60+. The demand for this service has increased 81%. In 2019 there six Medicaid Advantage plans and now there are 40 so it's very complicated. This request would increase the number of hours for a current employee to help with some of the administrative tasks and that will free up some time for the Elder Benefit Specialist to handle more of the complex issues.

RESULT:	**FORWARD TO COUNTY BOARD [UNANIMOUS]**	**Next: 3/11/2025 6:00 PM**
MOVER:	Jason Bergeron, District 7	
SECONDER:	Joel Seidlitz, District 9	
AYES:	Hull, Mueller, Gehring, Bergeron, Seidlitz	

4. Resolution to Appoint Andrew (Andy) Albarado as Chippewa County Administrator and Approve a 2025-2027 Employment Agreement – Chuck Hull
   Hull commented the employment agreement is based on the terms previously agreed to by the Executive Committee.

RESULT:	**FORWARD TO COUNTY BOARD [UNANIMOUS]**	**Next: 3/11/2025 6:00 PM**
MOVER:	Joel Seidlitz, District 9	
SECONDER:	Peter Gehring, District 4	
AYES:	Hull, Mueller, Gehring, Bergeron, Seidlitz	

5. County Administrator Succession Plan – Chuck Hull
   Hull commented there will be about seven weeks before the new County Administrator starts. The policy allows for a couple of options. He considers this a temporary vacancy and is leaning towards implementing the temporary staffing strategy rather than appointing someone temporarily.

   The committee asked for clarification on what the involvement would be for the County Board Chair and Executive Committee.

   Bremness explained when the temporary staffing strategy was implemented in the past, staff would meet regularly with the County Board Chair and keep them informed on how things were going. If an issue came up that rose to a higher level, then staff would contact the County Board Chair for guidance. If the County Board Chair wasn't comfortable and felt more guidance was needed, then the Executive Committee would be consulted.

   Hohlfelder asked for more clarity if the committee wants to do the temporary staffing strategy. There are items currently being worked on including a market analysis, employee engagement results, employee terminations, and health plan premium decisions. If there is a security incident, who makes that decision?

   Scholz commented the only thing that could possibly be an issue is if there was a need to terminate a Department Head although he doesn't anticipate that happening.

   The committee supported the temporary staffing strategy and agreed the policy gives guidance on who the point people are that employees should go to for guidance during the interim.

   The committee also agreed if there is a need to terminate a non-Department Head employee the temporary staffing assignment gives the HR Director and Corporation Counsel authority to work together on that issue.

   <u>Motion (Gehring/Bergeron) to implement the temporary staffing strategy. Carried 5-0.</u>

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Peter Gehring, District 4
SECONDER:	Jason Bergeron, District 7
AYES:	Hull, Mueller, Gehring, Bergeron, Seidlitz

7. UPDATES, ANNOUNCEMENTS, AND CORRESPONDENCE

A. County Board Chair Report

B. County Administrator Operation Report

8. AGENDA ITEMS FOR FUTURE CONSIDERATION

9. ADJOURN

The meeting adjourned at 5:01 p.m.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Peter Gehring, District 4
SECONDER:	Dean Mueller, District 20, Vice-Chair
AYES:	Hull, Mueller, Gehring, Bergeron, Seidlitz

STATEMENT OF EXPLANATION

Resolution No. 14 - 25

RES. 14-25: RESOLUTION TO DECLARE MAY 12-16, 2025 AS CHIPPEWA COUNTY ECONOMIC DEVELOPMENT WEEK - CHARLIE WALKER

Passage of this resolution will formally designate the week of May 12-16, 2025 as Chippewa County Economic Development Week. This resolution also formally recognizes the Chippewa County Economic Development Corporation for its work in economic development and for the Corporation's 34 years of service to the citizens of Chippewa County, Wisconsin.

Resolution No. 14 - 25

RES. 14-25: RESOLUTION TO DECLARE MAY 12-16, 2025 AS CHIPPEWA COUNTY ECONOMIC DEVELOPMENT WEEK - CHARLIE WALKER

WHEREAS, Chippewa County, Wisconsin has long been a leader in economic development and a hub of innovation, ideas, and an avid supporter of local economic development; and

WHEREAS, Economic Development Week is created to celebrate and recognize the unique role that economic development has in creating vibrant Chippewa County communities and helping them bounce back when disasters, pandemics, mass layoffs or recessions occur; and

WHEREAS, our economic development professionals, such as the Chippewa County Economic Development Corporation (CCEDC), promote economic well-being and quality of life for Chippewa County's communities by creating entrepreneurs, retaining, and expanding existing businesses, and attracting capital to create jobs that facilitate growth, enhance wealth, and provide a stable tax base; and

WHEREAS, the Chippewa County Economic Development Committee and CCEDC serve as stewards, bridging connections between community stakeholders such as residents, business leaders, elected officials, industry executives, and educational administrations, to collaborate in promoting job creation, community investment, infrastructure advancements, and an optimistic future; and

WHEREAS, the Chippewa County Economic Development Committee has been working with federal, state, regional, and the CCEDC professionals on economic development initiatives since the Committee's formation to cultivate thriving neighborhoods, champion sustainability and resiliency, boost economic prosperity, enhance the quality of life, and build a robust tax base; and

WHEREAS, the Chippewa County Economic Development Corporation (CCEDC), provide leadership and excellence in economic development for Chippewa County and its communities, their supporters, and partners through marketing, business expansion and retention (BEAR) services, business attraction (BA) programs, provide networking conferences, training courses, entrepreneur advisory coaching services, research, public policy advocacy, and other initiatives aimed to improve the overall Chippewa County economy; and

WHEREAS, the CCEDC will be celebrating its 34th anniversary in 2025; and

WHEREAS, the CCEDC has designated the week of May 12-16, 2025 as Local Economic Development Week, to acknowledge the economic development efforts and achievements within Chippewa County;

NOW, THEREFORE BE IT RESOLVED, that the Chippewa County Board of Supervisors does hereby:

DECLARE: That Chippewa County, Wisconsin welcoming and supportive of local entrepreneurship.

DECLARE: That Chippewa County, Wisconsin supports the activities and efforts of the Chippewa County Economic Development Corporation and recognizes its 34 years of service to the citizens of Chippewa County.

DECLARE: May 12-16, 2025 as “Chippewa County Local Economic Development Week”.

COMMEND: All Chippewa County elected officials, staff, and economic development organizations for their hard work and dedication in assisting and building our local economy.

REMIND: Citizens of the importance of the economic development profession in advancing career opportunities and improving the quality of life of Chippewa County.

PROCLAIM: That it shall be a goal to grow the economy of Chippewa County by developing the local workforce, partnering with local business organizations, and by capitalizing on investment opportunities that strengthen Chippewa County communities.

BE IT FURTHER RESOLVED, that the County Clerk is authorized and directed to transmit a certified copy of this resolution to the Chippewa County Economic Development Corporation.

Forwarded to the County Board by the Executive Committee.

FINANCIAL IMPACT:

There is no fiscal impact to the County by passage of this resolution.

05/6/2025	**Executive Committee**	
RESULT:	**FORWARD TO COUNTY BOARD [UNANIMOUS]**	**Next: 5/13/2025 6:00 PM**
MOVER:	Joel Seidlitz, District 9	
SECONDER:	Jason Bergeron, District 7	
AYES:	Hull, Mueller, Gehring, Bergeron, Seidlitz	

Approved as to Form:

Todd A. Pauls

Todd A. Pauls, Corporation Counsel 4/15/2025

Lori Zwiefelhofer

Lori Zwiefelhofer, Finance Director 4/15/2025

Andy J. Albarado

Andy J. Albarado 5/2/2025

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Finance Update

January-December 2024 (Pre-Audited)
January-March 2025 (Pre-Audited)

Lori Zwiefelhofer, Finance Director

Executive Committee – May 6, 2025

County Board – May 13, 2025

1

Definitions

Fund – A fiscal entity that is segregated for the purpose of accounting and budget reporting with a complete set of self balancing accounts to include assets, liabilities, equity/fund balance and revenues and expenditures/expenses

- General – to account for all financial resources used to fund general government operations not accounted for in another fund
- Special Revenue/Purpose – are used to account for the proceeds of a specific revenue sources that are restricted or committed to specified purposes
- Debt Service – to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest
- Capital Projects – to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment
- Proprietary – the category of funds used to account for ongoing activities similar to those also found in the private sector. Uses the accrual basis of accounting
  - Enterprise – to account for operations that are financed and operated similar to private business with the intention that the cost of providing goods or services to the general public is to be financed or recovered primarily through user charges
  - Internal Service – to account for the cost of providing goods or services by one department or agency to another department or agency on a cost-reimbursement basis
- Fiduciary Funds – funds used to report assets held in a trust agency

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Definitions (cont.)

Fund Balance/Net Assets – The difference between assets and liabilities

- If at the end of the year actual revenues exceed actual expenditures fund balance increases – it decreases if actual expenditures exceed actual revenues
- When budgeting fund balance – you are anticipating that expenditures will exceed revenue by the amount budgeted and the budget plan is to reduce the amount of fund balance available
  - Non-spendable fund balance – amounts that are not in spendable form, such as inventory and prepaid expense.
  - Restricted fund balance – amounts that can be spent only for specific purposes by external providers, such as grant or bondholders as well as through legislation
  - Committed fund balance – amounts that are intended for specific purpose, as expressed by the governing body or authorized official
  - Unassigned fund balance – all amounts not contained in other categories

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Definitions (cont.)

Lapsing Fund – The difference between revenues and expenditures is closed out to the fund balance and not carried forward to be used for a specific purpose

Non-Lapsing Fund – The difference between revenues and expenditures is carried forward to be used for a specific purpose

Contingency Fund – A line item in the budget that is for unplanned expenditures

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January – December 2024 (Pre-Audited) Financial Results

2024 Pre-Audited Financial Results

5

January – December 2024 (Pre-Audited) Financial Results:
General Fund

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
02	County Board	$ 185,135.00	$ 185,135.00	100.0%	$ 185,135.00	$ 161,934.15	87.5%	$ 23,200.85
03	General County	$ 407,260.00	$ 2,085,118.62	512.0%	$ 407,260.00	$ 3,311,319.72	813.1%	$ (1,226,201.10)
04	Department of Administration	$ 8,222,219.54	$ 7,320,746.32	89.0%	$ 8,222,219.54	$ 6,708,268.65	81.6%	$ 612,477.67
05	Insurances	$ 542,400.00	$ 576,548.37	106.3%	$ 542,400.00	$ 642,025.14	118.4%	$ (65,476.77)
06	County Clerk	$ 1,336,138.00	$ 1,329,257.56	99.5%	$ 1,336,138.00	$ 1,358,047.92	101.6%	$ (28,790.36)
10	County Treasurer	$ 466,292.00	$ 2,639,585.96	566.1%	$ 466,292.00	$ 491,338.23	105.4%	$ 2,148,247.73
11	Register of Deeds	$ 425,873.00	$ 465,242.55	109.2%	$ 425,873.00	$ 482,973.50	113.4%	$ (17,730.95)
12	District Attorney	$ 989,552.00	$ 935,969.58	94.6%	$ 989,552.00	$ 917,336.49	92.7%	$ 18,633.09
14	Clerk of Courts	$ 1,656,021.00	$ 1,739,599.71	105.0%	$ 1,656,021.00	$ 1,914,351.61	115.6%	$ (174,751.90)
18	Register in Probate	$ 253,524.00	$ 351,454.07	138.6%	$ 253,524.00	$ 256,002.44	101.0%	$ 95,451.63
20	Child Support	$ 969,667.00	$ 951,469.77	98.1%	$ 969,667.00	$ 953,978.46	98.4%	$ (2,508.69)
24	Sheriff	$ 11,124,377.41	$ 11,043,051.91	99.3%	$ 11,124,377.41	$ 11,701,146.58	105.2%	$ (658,094.67)
27	Coroner	$ 165,015.00	$ 166,590.00	101.0%	$ 165,015.00	$ 151,608.05	91.9%	$ 14,981.95
42	Housing Authority	$ 1,150.00	$ 1,150.00	100.0%	$ 1,150.00	$ 852.72	74.1%	$ 297.28
48	UW - Extension	$ 238,891.00	$ 266,516.74	111.6%	$ 238,891.00	$ 251,911.90	105.5%	$ 14,604.84
50/52	Land Conservation & Forest Mgmt	$ 3,270,510.00	$ 2,466,363.35	75.4%	$ 3,270,510.00	$ 2,130,120.51	65.1%	$ 336,242.84
53/54	Planning & Zoning	$ 1,316,451.00	$ 1,094,230.52	83.1%	$ 1,316,451.00	$ 985,762.76	74.9%	$ 108,467.76
60	Veterans	$ 218,136.00	$ 223,275.11	102.4%	$ 218,136.00	$ 219,615.85	100.7%	$ 3,659.26
68	Public Health	$ 549,200.00	$ 660,520.65	120.3%	$ 549,200.00	$ 660,520.65	120.3%	$ -
100	**General Fund**	**$ 32,337,811.95**	**$ 34,501,825.79**	**106.7%**	**$ 32,337,811.95**	**$ 33,299,115.33**	**103.0%**	**$ 1,202,710.46**

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January – December 2024 (Pre-Audited) Financial Summary:
General Fund (cont.)

Highlights Include:

- **County Board**
  - Savings in Contracted Services in the County Board budget.
- **General County**
  - Loss of $1,226,201 reflects transfers which occurred due to County Administrator transfers to other funds.
    - $2,900,000 transferred out and $1,641,515.13 transferred in due to fund balance policy limits
  - $37,344.81 Received from Chippewa Valley Innovation Center loan fund with closure. (These funds remain in the Economic Development non-lapsing account for future Economic Development initiatives.)
- **Department of Administration**
  - Most of the divisions had savings from budgeted expenses. It is for the 7 divisions of DOA. Notable listed below:
    - Gain of $119,863 Corporation Counsel due to not filling 2nd Deputy Corporation Counsel until August budgeted for full year
    - Gain of $97,168 Information Technologies purchases not to budgeted but remember these funds stay within the non-lapsing account
    - Gain of $91,598 Facilities mostly due to savings on heating gas compared to budget
    - Gain of $225,000 Budget Adjustments for all employees 7/1/24 increase
- **Insurances**
  - Loss due to claims paid for property damage (i.e. county vehicles to deductible if eligible)

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January – December 2024 (Pre-Audited) Financial Summary:
General Fund (cont.)

Highlights Include:

- **County Clerk**
  - Loss of $16,901.89 in Elections account due to Presidential election with large turnout.
  - Loss of $16,868.58 in Copy Machine/Offset account due to the purchase of a new postage machine. These funds will come from this non-lapsing account.
- **County Treasurer**
  - We had excellent interest earnings on our investments at the State Investment Pool. In January of 2022, the interest rate we received at the State Investment Pool was .07% but on December 2024 investments, was 4.61%. This is a reduction from December 2023 rate of 5.38%.
- **Register of Deeds**
  - Shows a loss of $17,731 but utilized $82,761 of non-lapsing funds for indexing project. There was a gain in the operations account of $65,030.
- **District Attorney**
  - Shows a gain of $18,633 but remember that we had $50,000 set aside in Contracted Services for a potential Legal Assistant position. If we didn't have those funds for that position, there would have been a loss of $31,367. This loss is attributable to extraditions.

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January – December 2024 (Pre-Audited) Financial Summary:

General Fund (cont.)

Highlights Include:

- **Clerk of Courts**
  - Court appointed Attorney Fees expenses higher than budgeted by $233,383. Difference was able to be captured with other savings within budget. Remember that WCA is working with legislators for additional funding for this issue.

Year	Budgeted	Actual	Variance
2020	240,474.00	217,084.46	23,389.54
2021	221,000.00	213,287.84	7,712.16
2022	221,000.00	299,681.15	(78,681.15)
2023	218,000.00	406,604.42	(188,604.42)
2024	223,645.00	457,028.41	(233,383.41)

- **Register in Probate**
  - Revenues higher than budgeted with State Aids and Other Revenues.
- **Child Support**
  - Revenues lower than budgeted

January – December 2024 (Pre-Audited) Financial Summary:

General Fund – Sheriff's Department (cont.)

		Revenue			Expense			Actuals	Lapsing or
Division #	Division Name	2024 Budget	2024 Actual	% Collected	2024 Budget	2024 Actual	% Spent	Net Gain/(Loss)	Non-Lapsing
52110	Sheriff Administration	$ 1,037,569.00	$ 1,033,027.41	99.6%	$ 1,037,569.00	$ 1,049,893.07	101.2%	$ (16,865.66)	Lapsing
52111	Special Events	$ 150,817.00	$ 214,835.92	142.5%	$ 150,817.00	$ 214,182.06	142.0%	$ 653.86	Lapsing
52112	Investigations	$ 710,015.00	$ 730,981.83	103.0%	$ 710,015.00	$ 800,207.57	112.7%	$ (69,225.74)	Lapsing
52113	Snowmobile Patrol	$ 21,125.00	$ 2,705.00	12.8%	$ 21,125.00	$ 820.29	3.9%	$ 1,884.71	Non-Lapsing
52114	Patrol	$ 2,465,231.00	$ 2,462,725.93	99.9%	$ 2,465,231.00	$ 2,557,407.81	103.7%	$ (94,681.88)	Lapsing
52115	Courthouse Security	$ 333,787.00	$ 333,787.00	100.0%	$ 333,787.00	$ 182,978.90	54.8%	$ 150,808.10	Lapsing
52116	Water Safety Patrol	$ 32,389.00	$ 26,557.29	82.0%	$ 32,389.00	$ 45,986.27	142.0%	$ (19,428.98)	Non-Lapsing
52117	K-9	$ 17,181.00	$ 17,563.73	102.2%	$ 17,181.00	$ 18,175.67	105.8%	$ (611.94)	Non-Lapsing
52118	Telecommunications	$ 1,487,968.00	$ 1,499,336.13	100.8%	$ 1,487,968.00	$ 1,565,652.36	105.2%	$ (66,316.23)	Lapsing
52121	ATV Patrol	$ 23,390.00	$ 48,511.81	207.4%	$ 23,390.00	$ 25,603.30	109.5%	$ 22,908.51	Non-Lapsing
52123	Police Radio	$ 68,814.00	$ 68,814.00	100.0%	$ 68,814.00	$ 60,777.99	88.3%	$ 8,036.01	Lapsing
52124	Sheriff's Department Equipment	$ 674,079.41	$ 438,018.52	65.0%	$ 674,079.41	$ 789,020.73	117.1%	$ (351,002.21)	Non-Lapsing
52125	Sheriff's Department Training	$ 8,480.00	$ 12,000.00	141.5%	$ 8,480.00	$ 16,805.67	198.2%	$ (4,805.67)	Non-Lapsing
52700	County Jail	$ 3,690,170.00	$ 3,704,972.19	100.4%	$ 3,690,170.00	$ 3,903,609.64	105.8%	$ (198,637.45)	Lapsing
52704	Jail Canteen	$ 123,750.00	$ 160,680.70	129.8%	$ 123,750.00	$ 172,267.34	139.2%	$ (11,586.64)	Non-Lapsing
52600	Emergency Management	$ 117,656.00	$ 132,143.24	112.3%	$ 117,656.00	$ 141,042.25	119.9%	$ (8,899.01)	Lapsing
52602	SARA Program	$ 49,048.00	$ 49,709.71	101.4%	$ 49,048.00	$ 49,692.12	101.3%	$ 17.59	Lapsing
52609	Uniform Addressing	$ 102,908.00	$ 106,681.50	103.7%	$ 102,908.00	$ 107,023.54	104.0%	$ (342.04)	Lapsing
	Totals	**$ 11,114,377.41**	**$ 11,043,051.91**	99.4%	**$ 11,114,377.41**	**$ 11,701,146.58**	105.3%	**$ (658,094.67)**	

Summary

$ (295,452.45)	Lapsed to General Fund
(362,642.22)	Non-Lapsing Reduced
$ (658,094.67)	Total Variance

January – December 2024 (Pre-Audited) Financial Summary:
General Fund (cont.)

Highlights Include:

- **Sheriff**
  - In Investigations, we had overages in wages and benefits especially with overtime.
  - In Patrol, large overage in overtime.
  - In Security, we had gain due to adding $225,000 to this 2024 budget for future county board actions. Originally discussed about three security officers if we went to single point of entry. The 2nd security officer position was filled in May and remaining funds were earmarked to offset WPPA increases.
  - In Telecommunications, we were short staffed causing large amounts of overtime for a net loss of $66,316.
  - In Sheriff's Equipment, transferred $289,440.24 back to Sales Tax since received grant funding for 911 Phone System replacement which was a 2023 CIP project and funding was in non-lapsing balance.
  - In the Jail, we had a loss of $198,637:
    - Medical services have increased substantially.
    - Food and supplies are seeing large increases.
    - An increase in revenues for Board of Prisoners from Other Governments.

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January – December 2024 (Pre-Audited) Financial Summary:
General Fund (cont.)

Highlights Include:

- **Coroner**
  - Gain due to reduced autopsies than budgeted
- **Housing Authority**
  - Savings due to less requested than budgeted
- **UW – Extension**
  - Savings with staffing vacancies for the contract with the University of WI
- **Land Conservation & Forest Management**
  - Stumpage revenues were $240,688 more than expected
  - Other areas in the Land Conservation had savings compared to budgeted
- **Planning & Zoning**
  - Revenues were more than budgeted both in Zoning Fees and Building Inspection Fees

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January – December 2024 (Pre-Audited)Financial Summary:

General Fund (cont.)

Highlights Include:

- **Veterans**
  - Savings due to less expenses than budgeted
- **Public Health**
  - Transferred funds from Fund 204 to help offset loss of $43,295 in Community Health division

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January – December 2024 (Pre-Audited) Financial Summary:

General Fund (cont.)

If all of the lapsing funds, delinquent taxes and other miscellaneous adjustments would have closed to the unassigned general fund balance, it would have increased the unassigned general fund balance by $2,410,848.42 for an estimated 40.2% for percentage of unassigned fund balance to total 2024 General Fund Expenditures.

In complying with the Fund Balance Policy adopted March 12, 2019, the total transfers of $1,730,893.42 occurred as shown below:

General Fund Transfers of Non-Lapsing Accounts:	
County Administrator	$10,298.31
Building Inspection Fund	75,922.52
Veteran's Relief	3,157.46
Total General Fund Transfers of Non-Lapsing Accounts	**$89,378.29**

Fund Transfers:	
Public Health (204)	$ 199,685.82
ADRC (205)	165,297.27
Department of Human Services (208)	1,276,532.04
Total Fund Transfers	**$1,641,515.13**

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January – December 2024 (Pre-Audited) Financial Summary:

General Fund (cont.)

With all the transfers with the Fund Balance Policy and closing of lapsing general fund accounts before County Administrator approved transfers, the fund balance would have increased by $4,141,174.84 with an estimated 44.3% for percentage of unassigned fund balance to General Fund Expenditures.

The County Administrator is utilizing $3,300,000 of those funds assigned to the following:

County Administrator Approved Year End Funds Transfers:	
Self-Funded Health Insurance Fund Due to Large Loss	$2,300,000
CTH M & CTH T Funding	600,000
Juvenile Detention CA Directed Funds	400,000
Total County Administrator Approved Year End Funds Transfers	**$3,300,000**

With all of the transfers completed, we will increase the unassigned general fund balance by $805,741.84 and have approximately a balance of $14,332,777.27 with an estimated 36.4% for percentage of unassigned fund balance to General Fund Expenditures.

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January – December 2024 (Pre-Audited) Financial Results:

Special Revenue Funds

		Revenue			Expense			Actuals
Fund	**Description**	**Budget**	**Actual**	**% Collected**	**Budget**	**Actual**	**% Spent**	**Net Gain/(Loss)**
204	**Public Health**	**$ 2,565,886.00**	**$ 2,732,867.14**	**106.5%**	**$ 2,565,886.00**	**$ 2,732,867.14**	**106.5%**	**$ -**
205	**ADRC & Aging**	**$ 2,115,589.00**	**$ 2,186,384.14**	**103.3%**	**$ 2,115,589.00**	**$ 2,186,384.14**	**103.3%**	**$ 0.00**
208	**Human Services**	**$ 8,897,179.00**	**$ 8,408,099.97**	**94.5%**	**$ 8,897,179.00**	**$ 8,391,333.74**	**94.3%**	**$ 16,766.23**
84	DHS-RWC	$ 3,401,724.00	$ 3,402,606.42	100.0%	$ 3,401,724.00	$ 3,402,606.42	100.0%	$ -
85	RWC-Comprehensive Comm Serv	$ 24,574,705.00	$ 22,294,519.37	90.7%	$ 24,574,705.00	$ 22,294,519.37	90.7%	$ -
209	**Recovery & Wellness Consortium**	**$ 27,976,429.00**	**$ 25,697,125.79**	**91.9%**	**$ 27,976,429.00**	**$ 25,697,125.79**	**91.9%**	**$ -**
212	**Crime Prevention Fund**	**$ 4,000.00**	**$ 6,072.55**		**$ 4,000.00**	**$ 4,100.00**		**$ 1,972.55**
213	**Housing CDBG Revolving Loans**	**$ 1,526,150.00**	**$ 1,817,963.54**	**119.1%**	**$ 1,526,150.00**	**$ 1,759,539.71**	**115.3%**	**$ 58,423.83**
215	**Jail Assessment**	**$ 55,500.00**	**$ 51,949.00**	**93.6%**	**$ 55,500.00**	**$ 56,256.99**	**101.4%**	**$ (4,307.99)**
220	**Land Records**	**$ 243,566.00**	**$ 107,708.00**	**44.2%**	**$ 243,566.00**	**$ 85,081.55**	**34.9%**	**$ 22,626.45**
226	**County Economic Development**	**$ 1,287.00**	**$ 1,100.00**	**85.5%**	**$ 1,287.00**	**$ -**	**0.0%**	**$ 1,100.00**
250	**NMM Reclamation Fund**	**$ -**	**$ 3,517,078.69**		**$ -**	**$ -**		**$ 3,517,078.69**

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January – December 2024 (Pre-Audited) Financial Results:

Special Revenue Funds (cont.)

Highlights Include:

- **Fund 204 - Public Health** – Actually had a net gain of $199,685.82 but this was transferred to the general fund to the Fund Balance Policy. There were savings with COVID funding, vacancies and indirect costs. *The Fund 204 fund balance is at the maximum allowed under the policy of $200,000.*
- **Fund 205 - ADRC & Aging** – Net gain of $165,297.27 but this was transferred to general fund due to Fund Balance Policy. There was COVID funding, vacancies and indirect costs to create the savings. *The Fund 205 fund balance is at the maximum allowed under the Fund Balance Policy of $550,000.*
- **Fund 208 - Human Services** – Net gain of $1,293,298.27 but $1,276,532.04 was transferred to the general fund due to Fund Balance Policy. Most of the savings is due to the reduction in out of home placements costs but in the last 6 months we have been having a steady increase. *The Fund 208 fund balance is at the maximum allowed under the Fund Balance Policy of $1,000,000.*

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January – December 2024 (Pre-Audited) Financial Results:

Special Revenue Funds (cont.)

Highlights Include:

- **Fund 209 - RWC (Recovery & Wellness Consortium)** – The total working capital from other counties in consortium is $1,401,965.36. *The Fund 209 has a fund balance of 0.00.*

RWC Working Capital Pool		
Buffalo	$	83,567.46
Burnett		84,983.38
Dunn		188,162.00
Pepin		109,957.00
Pierce		204,020.00
Polk		446,606.03
Rusk		131,637.46
Washburn		153,032.03
12/31/2024 Balance	**$**	**1,401,965.36**

- **Fund 212 - Crime Prevention Fund** – This is a new program that started in 2023 with Ord 2-83 and 2-84. *The Fund 212 has a fund balance of $6,082.20.*
- **Fund 213 - Housing CDBG Revolving Loans** – The Chippewa County Housing administers these programs for Chippewa County and Regions. The county is involved due to the grant funding from the state. *The Fund 213 has a fund balance of $363,409.81.*

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January – December 2024 (Pre-Audited) Financial Results:
Special Revenue Funds (cont.)

Highlights Include:

- **Fund 215 - Jail Assessment** – *The Fund 215 has a fund balance of $14,241.85.*
- **Fund 220 - Land Records** – *The Fund 220 has a fund balance of $240,689.26.*
- **Fund 226 - County Economic Development** – This fund is designated for the county's Economic Revolving Loan Fund, which supports businesses by providing gap financing. Currently, we have only one active loan under the COVID loan program. *The Fund 226 has a fund balance of $654,271.47.*
- **Fund 250 - Non-Metallic Mining Reclamation Fund** – New fund for bond collected from sand mine for the County to do the reclamation. *The Fund 250 has a fund balance of $3,517,078.69.*

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January – December 2024 (Pre-Audited) Financial Results:
Special Revenue Funds - Sales Tax Review

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
230	Sales Tax Property Tax Relief	$ 9,528,903.00	$ 9,559,986.56	100.3%	$ 9,528,903.00	$ 9,528,903.00	100.0%	$ 31,083.56

2024 Sales Tax Review

Year	2019	2020	2021	2022	2023	2024	Change from Previous	(2019-2023) 5 Yr Average
January	364,507.60	412,672.62	397,205.20	549,612.29	491,993.09	603,151.14	22.59%	443,198.16
February	358,875.60	454,060.14	541,612.30	586,365.62	535,237.98	393,070.65	-26.56%	495,230.33
March	500,103.48	420,748.99	722,005.77	513,655.08	669,051.83	887,007.77	32.58%	565,113.03
April	461,263.80	453,068.14	744,469.84	837,971.82	811,205.87	661,570.40	-18.45%	661,595.89
May	538,976.41	658,017.81	600,030.33	692,683.33	664,857.20	678,236.09	2.01%	630,913.02
June	705,994.86	561,287.51	687,048.73	701,937.82	860,858.82	921,258.34	7.02%	703,425.55
Subtotal	**2,929,721.75**	**2,959,855.21**	**3,692,372.17**	**3,882,225.96**	**4,033,204.79**	**4,144,294.39**	**2.75%**	**3,499,475.98**
July	469,074.82	543,813.92	725,584.05	770,343.17	760,741.12	665,158.21	-12.56%	653,911.42
August	632,821.49	641,477.88	690,160.64	692,751.23	689,572.44	827,285.63	19.97%	669,356.74
September	583,429.73	468,174.47	721,266.32	793,515.55	888,055.72	857,493.68	-3.44%	690,888.36
October	459,459.89	574,830.83	712,929.94	798,530.04	707,188.24	699,713.63	-1.06%	650,587.79
November	541,553.94	532,374.54	527,166.32	541,553.35	462,544.38	862,805.36	86.53%	521,038.51
December	481,481.78	500,998.70	702,937.65	825,979.69	1,029,171.19	722,989.80	-29.75%	708,113.80
Subtotal	**3,167,821.65**	**3,261,670.34**	**4,080,044.92**	**4,422,673.03**	**4,537,273.09**	**4,635,446.31**	**2.16%**	**3,893,896.61**
Totals	**6,097,543.40**	**6,221,525.55**	**7,772,417.09**	**8,304,898.99**	**8,570,477.88**	**8,779,740.70**	**2.44%**	**7,393,372.58**
% change	**1.94%**	**2.03%**	**24.93%**	**6.85%**	**3.20%**	**2.44%**		

Funds Returned from Completed CIP Projects
$414,312.11

2024 Interest
$365,933.75

12/31/2024 Fund Balance
$16,109,191.72

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January – December 2024 (Pre-Audited) Financial Results:

Special Revenue Funds – **Opioid Abatement Account**

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
233	Opioid Abatement Account	$ 168,258.00	$ 551,394.58	327.7%	$ 168,258.00	$ 130,513.08	77.6%	$ 420,881.50

Revenues:		
Opioid Abatement Revenues	$	518,343.87
Interest Income		33,050.71
Total Revenues	**$**	**551,394.58**

Expenses/Approved Projects:		
DHS-RWC Peer Support	$	60,606.60
PH-Overdoes Fatality Review		35,000.00
SH-Fentanyl Rated Supplies		19,942.32
CJS-Drug Deactivation Kits		9,964.16
SH-Peer Support Conference		5,000.00
Total Expenses	**$**	**130,513.08**

12/31/2024 Fund Balance

$734,201.24

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January – December 2024 (Pre-Audited) Financial Results:

Special Revenue Funds - **American Rescue Plan Act Funds**

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
235	American Rescue Plan Funds	$ 4,987,587.77	$ 5,533,923.05	111.0%	$ 4,987,587.77	$ 6,011,537.75	120.5%	$ (477,614.70)

YTD Revenues:		
Federal Funds	$	5,242,836.59
Miscellaneous Revenues	$	75,000.00
Interest Income		216,086.46
Total Revenues	**$**	**5,533,923.05**

Unearned Revenues Balance		
2021	$	6,278,329.50
2022	$	10,096,686.28
2023	$	5,242,836.59
2024	$	-

YTD Expenses:		
Missed Longevity Payments	$	281,621.95
BB-Ntera (Res 21-21)		265,828.53
BB-BTC (Res 4-23)		147,616.00
BB-Ntera (Res 5-23)		85,591.00
Public Firearms Range		99,068.01
Contaminate Mitigation Wells		142,336.18
Otter Lake Bathroom/Showers		135,613.99
Pine Point Bathroom/Well		158,983.96
Picnic Tables for Parks		11,848.00
Firewood Dispensers		7,159.89
Road Improvements		4,485,870.24
Radio Replacements for SH		190,000.00
Total Expenses	**$**	**6,011,537.75**

12/31/2024 Fund Balance

$0.00

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January – December 2024 (Pre-Audited) Financial Results:
Debt Service Funds

Fund	Description	Revenue Budget	Revenue Actual	Revenue % Collected	Expense Budget	Expense Actual	Expense % Spent	Actuals Net Gain/(Loss)
306	Debt Service-Unfunded Liability	$ -	$ 49,028.39		$ -	$ -		$ 49,028.39
315	2019 CIP Bonds	$ 945,400.00	$ 850,942.30	90.0%	$ 945,400.00	$ 945,400.00	100.0%	$ (94,457.70)
316	2020 CIP Bonds	$ 809,695.00	$ 135,732.00	16.8%	$ 809,695.00	$ 809,694.48	100.0%	$ (673,962.48)
317	2022 CIP Bonds	$ 653,300.00	$ 653,300.00	0.0%	$ 653,300.00	$ 653,300.00	0.0%	$ -
318	2024 CIP Bonds	$ -	$ 259,805.91		$ -	$ 40,000.00		$ 219,805.91

Payment Year	Total Debt Service Principal	Total Debt Service Interest	Total Debt Service Total	Year-End Outstanding Principal
2024	$ 1,570,000	$ 283,375	$ 1,853,375	$ 10,380,000
2025	$ 1,870,000	$ 360,134	$ 2,230,134	$ 8,510,000
2026	$ 1,880,000	$ 311,900	$ 2,191,900	$ 6,630,000
2027	$ 1,545,000	$ 243,125	$ 1,788,125	$ 5,085,000
2028	$ 1,425,000	$ 187,700	$ 1,612,700	$ 3,660,000
2029	$ 1,310,000	$ 137,275	$ 1,447,275	$ 2,350,000
2030	$ 1,115,000	$ 86,925	$ 1,201,925	$ 1,235,000
2031	$ 600,000	$ 46,750	$ 646,750	$ 635,000
2032	$ 635,000	$ 15,875	$ 650,875	$ -
Total	$ 13,880,000	$ 2,210,834	$ 16,090,834	

Fund 318 Fund Balance

$219,805.91

Long-Term Bond Financing Plan

Year	Bonding Amount	Projects
2026	$7,500,000	Transportation Projects*
2028	$5,500,000	Transportation Projects*
2030	$6,500,000	Transportation Projects
2032	$3,500,000	Transportation Projects

*2026 & 2028 Borrowings include $4M for M Bridge & CTH T (Phase I)

January – December 2024 (Pre-Audited) Financial Results:
Capital Project Funds

Fund	Description	Revenue Budget	Revenue Actual	Revenue % Collected	Expense Budget	Expense Actual	Expense % Spent	Actuals Net Gain/(Loss)
418	2025 CIP for Bonding	$ -	$ 3,541,991.48	0.0%	$ -	$ -	0.0%	$ 3,541,991.48

This is the proceeds excluding any bond premiums from the bonds issued in September 2024. These funds will be used in conjunction with other funding sources for the 2025 and 2026 road and bridge construction with the Highway Department.

The Fund 418 has a fund balance of $3,541,991.48.

January – December 2024 (Pre-Audited) Financial Results:

Enterprise Funds

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
602	Land Development	$ 300,000.00	$ 102,000.00	34.0%	$ 300,000.00	$ 176,718.18	58.9%	$ (74,718.18)

Land Development Fund – *The Fund 602 has a fund balance of $6,646,499.22.*

- **Sale of Property Options for Buyer**
  - Purchase property outright with Purchase Agreement for 75%-125% FMV of property.
  - Purchase property at a reduced price under the 75% of FMV and then need Developer's Agreement with City of Chippewa Falls and Chippewa County. Then with the TIF payments from the City of Chippewa Falls we usually end up around the 75%-100% of FMV.
    - Usually the Developer's Agreement includes language for job retention benchmarks for the company for each year. Job Retention Benchmarks usually include a certain requirement of full time employees and the minimum average hourly rate. The Finance Director works directly with the companies to retrieve this information. (Note: Chippewa County receives the TIF funds whether job creation goals are met or not. It is up to the City to deal non-compliance of Developer Agreements.)
      - In 2024, Chippewa County had 4 companies in the LWBP which have Job Retention Benchmarks to be reviewed.

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January – December 2024 (Pre-Audited) Financial Results:

Internal Service Funds

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
701	Highway	$ 24,737,077.00	$ 23,023,408.66	93.1%	$ 24,737,077.00	$ 19,654,708.41	79.5%	$ 3,368,700.25
702	Self-Funded Worker's Comp Insurance	$ 938,546.00	$ 1,160,489.53	123.6%	$ 938,546.00	$ 1,324,789.36	141.2%	$ (164,299.83)
703	Self-Funded Health Insurance	$ 7,833,102.00	$ 11,557,193.09	147.5%	$ 7,833,102.00	$ 11,223,735.83	143.3%	$ 333,457.26
704	Self-Funded Liability Insurance	$ 401,000.00	$ 483,751.04	120.6%	$ 401,000.00	$ 651,291.15	162.4%	$ (167,540.11)
705	Section 125 Payroll Deduction	$ 326,000.00	$ 300,931.91	92.3%	$ 326,000.00	$ 307,407.79	94.3%	$ (6,475.88)

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January – December 2024 (Pre-Audited)Financial Summary:

Internal Service Funds (cont.)

Highlights Include:

- **Fund 701 - Highway**
  - There is a positive variance of $3,368,700.25 which $600,000 is including the transfer to the CTH M Bridge and CTH T. A large majority of the remaining variance is for Road and Bridge Construction projects to be finished in 2025. *The Fund 701 has a fund balance of $16,796,369.01. (Remember the Highway Dept has lots of equipment which has value and not necessarily cash.)*
- **Fund 702 - Self-Funded Workers Comp Insurance**
  - There was a loss of $164,299.83. This was caused by the large increase of $745,400 in Claims Payable calculated by an Actuary with WMMIC. Before the claims payable entry the Worker's Comp fund had a positive variance of $581,100.17. *The Fund 702 has a fund balance of $835,700.17.*
- **Fund 703 - Self-Funded Health Insurance**
  - With a County Administrator approved transfer of $2,300,000, we had a slight gain of $333,457.26. There was a net loss of $1,966,542.74 as of March 31st but we will have positive adjustments due to stop loss reimbursements coming later with the final audit report. *The Fund 703 has a fund balance of $3,611,496.50.*
- **Fund 704 – Self-Funded Liability Insurance**
  - There is a negative variance of $167,540.11. Higher claims and claims payable set up then expected. *The Fund 704 has a fund balance of $216,256.81.*
- **Fund 705 – Self-Funded Section 125 Payroll Deduction**
  - *The Fund 705 has a fund balance of $88,527.11.*

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January – December 2024 (Pre-Audited) Financial Results:

Trust Agency Funds

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
804	Dog License Fund	$ 56,300.00	$ 46,295.12	82.2%	$ 56,300.00	$ 46,295.12	82.2%	$ -

Dog License Fund

- According to Ordinance 46-9, we are to maintain $1,000 in our fund balance.

12/31/2024 Fund Balance
$1,000.00

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January – March 2025 (Pre-Audited) Financial Results

2025 Pre-Audited Financial Results

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January – March 2025 (Pre-Audited) Financial Results:
General Fund

		Revenue			Expense			Actuals
Fund	**Description**	**Budget**	**Actual**	**% Collected**	**Budget**	**Actual**	**% Spent**	**Net Gain/(Loss)**
02	County Board	$ 184,985.00	$ 181,680.00	98.2%	$ 184,985.00	$ 107,325.85	58.0%	$ 74,354.15
03	General County	$ 407,260.00	$ (3,391,584.42)	-832.8%	$ 407,260.00	$ 153,830.16	37.8%	$ (3,545,414.58)
04	Department of Administration	$ 9,262,068.00	$ 7,401,368.79	79.9%	$ 9,262,068.00	$ 1,779,827.76	19.2%	$ 5,621,541.03
05	Insurances	$ 554,900.00	$ 397,078.91	71.6%	$ 554,900.00	$ 63,236.12	11.4%	$ 333,842.79
06	County Clerk	$ 1,398,956.00	$ 1,288,938.37	92.1%	$ 1,398,956.00	$ 1,091,761.13	78.0%	$ 197,177.24
10	County Treasurer	$ 473,029.00	$ 522,579.04	110.5%	$ 473,029.00	$ 109,081.38	23.1%	$ 413,497.66
11	Register of Deeds	$ 435,829.00	$ 13,711.20	3.1%	$ 435,829.00	$ 122,288.40	28.1%	$ (108,577.20)
12	District Attorney	$ 959,058.00	$ 808,606.44	84.3%	$ 959,058.00	$ 180,743.60	18.8%	$ 627,862.84
14	Clerk of Courts	$ 1,763,734.00	$ 1,111,336.60	63.0%	$ 1,763,734.00	$ 323,326.97	18.3%	$ 788,009.63
18	Register in Probate	$ 261,158.00	$ 218,745.21	83.8%	$ 261,158.00	$ 51,304.48	19.6%	$ 167,440.73
20	Child Support	$ 997,031.00	$ 77,539.25	7.8%	$ 997,031.00	$ 194,831.73	19.5%	$ (117,292.48)
24	Sheriff	$ 11,541,227.00	$ 10,466,116.65	90.7%	$ 11,541,227.00	$ 2,428,186.87	21.0%	$ 8,037,929.78
27	Coroner	$ 166,265.00	$ 117,015.00	70.4%	$ 166,265.00	$ 30,950.68	18.6%	$ 86,064.32
42	Housing Authority	$ 1,150.00	$ 1,150.00	100.0%	$ 1,150.00	$ -	0.0%	$ 1,150.00
48	UW - Extension	$ 247,781.00	$ 253,107.58	102.1%	$ 247,781.00	$ 15,218.61	6.1%	$ 237,888.97
50/52	Land Conservation & Forest Mgmt	$ 3,279,891.00	$ 544,511.44	16.6%	$ 3,279,891.00	$ 233,372.31	7.1%	$ 311,139.13
53/54	Planning & Zoning	$ 1,341,605.00	$ 631,230.56	47.1%	$ 1,341,605.00	$ 200,041.85	14.9%	$ 431,188.71
60	Veterans	$ 225,661.00	$ 209,848.00	93.0%	$ 225,661.00	$ 42,164.50	18.7%	$ 167,683.50
68	Public Health	$ 626,599.00	$ 527,015.06	84.1%	$ 626,599.00	$ 123,440.48	19.7%	$ 403,574.58
100	**General Fund**	**$ 34,128,187.00**	**$ 21,379,993.68**	**62.6%**	**$ 34,128,187.00**	**$ 7,250,932.88**	**21.2%**	**$ 14,129,060.80**

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January – March 2025 (Pre-Audited)Financial Summary:

General Fund (cont.)

Highlights Include:

- **County Board**
  - Annual contracts paid at beginning of year
- **General County**
  - State Shared Revenues arrive in 4th Quarter (2025 Budgeted = $3,364,089)
- **County Clerk**
  - The expenses show 78% utilized which is attributed to the annual Libraries allocation (2025 = $1,003,684)
- **County Treasurer**
  - Interest rates with State Investment Pool are at 4.39%
  - Schwab Investments (See table in the right corner.)
- **Register of Deeds**
  - Revenues are lower than budgeted
- **Child Support**
  - State Aid reimbursement revenues received quarterly

Revenues - You will notice that some departments show revenues at 100% because the tax levy allocation for their department is given at the beginning of the year for the whole year. Other revenues are below the 25% which is usually normal because they have other sources of revenue that may be seasonal besides tax levy to fund their departments.

Schwab Investments Market Review

	01/01/2025	03/31/2025
Cost Value	$15,790,146.98	$15,828,549.43
Market Adjustment	(668,528.33)	(495,904.37)
Net Change in Market Adjustment		**$ 172,623.96**

January – March 2025 (Pre-Audited) Financial Results:

Special Revenue Funds

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
204	Public Health	$ 2,526,782.00	$ 567,232.49	22.4%	$ 2,526,782.00	$ 478,196.43	18.9%	$ 89,036.06
205	ADRC & Aging	$ 2,120,984.00	$ 233,148.47	11.0%	$ 2,120,984.00	$ 379,598.54	17.9%	$ (146,450.07)
208	Human Services	$ 7,544,225.00	$ 2,346,044.80	31.1%	$ 7,544,225.00	$ 1,877,975.91	24.9%	$ 468,068.89
84	DHS-RWC	$ 3,500,986.00	$ 656,468.56	18.8%	$ 3,500,986.00	$ 611,730.52	17.5%	$ 44,738.04
85	RWC-Comprehensive Comm Serv	$ 26,494,015.00	$ 7,999,523.48	30.2%	$ 26,494,015.00	$ 2,668,666.53	10.1%	$ 5,330,856.95
209	Recovery & Wellness Consortium	$ 29,995,001.00	$ 8,655,992.04	28.9%	$ 29,995,001.00	$ 3,280,397.05	10.9%	$ 5,375,594.99
212	Crime Prevention Fund	$ 4,000.00	$ 1,235.82	30.9%	$ 4,000.00	$ -	0.0%	$ 1,235.82
213	Housing CDBG Revolving Loans	$ 2,036,150.00	$ 217,921.10	10.7%	$ 2,036,150.00	$ 403,235.86	19.8%	$ (185,314.76)
215	Jail Assessment	$ 56,505.00	$ 6,861.71	12.1%	$ 56,505.00	$ 19,029.20	33.7%	$ (12,167.49)
220	Land Records	$ 249,663.00	$ 15,280.00	6.1%	$ 249,663.00	$ -	0.0%	$ 15,280.00
226	County Economic Development	$ 338.00	$ 325.00	96.2%	$ 338.00	$ -	0.0%	$ 325.00
250	NMM Reclamation	$ -	$ 38,235.57		$ -	$ -		$ 38,235.57

January – March 2025 (Pre-Audited) Financial Results:

Special Revenue Funds (cont.)

Highlights Include:

- **Public Health**
  - GEARS payments received with a 1 month delay
- **Recovery Wellness Consortium**
  - Medicaid revenue reported with a 2-3 month delay
  - $5,000,000 advance received for Medicaid reconciliation
- **Jail Assessment**
  - Quarterly fees collected on fines below budgeted
- **Land Records**
  - Revenues low due to economy

RWC Working Capital Pool		
Buffalo	$	83,567.46
Burnett		84,983.38
Dunn		188,162.00
Pepin		109,957.00
Pierce		204,020.00
Polk		294,141.03
Rusk		131,637.46
Washburn		153,032.03
3/31/2025	$	1,249,500.36

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January – March 2025 (Pre-Audited) Financial Results:

Special Revenue Funds - Sales Tax Review

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
230	Sales Tax Property Tax Relief	$ 10,202,130.00	$ 653,383.87	6.4%	$ 10,202,130.00	$ 10,202,130.00	100.0%	$ (9,548,746.13)

2025 Sales Tax Review

Year	2020	2021	2022	2023	2024	2025	Change from Previous Year	(2020-2024) 5 Yr Average
January	412,672.62	397,205.20	549,612.29	491,993.09	603,151.14	614,797.35	1.93%	490,926.87
February	454,060.14	541,612.30	586,365.62	535,237.98	393,070.65	393,070.65	0.00%	502,069.34
March	420,748.99	722,005.77	513,655.08	669,051.83	887,007.77	887,007.77	0.00%	642,493.89
April	453,068.14	744,469.84	837,971.82	811,205.87	661,570.40	661,570.40	0.00%	701,657.21
May	658,017.81	600,030.33	692,683.33	664,857.20	678,236.09	678,236.09	0.00%	658,764.95
June	561,287.51	687,048.73	701,937.82	860,858.82	921,258.34	921,258.34	0.00%	746,478.24
Subtotal	**2,959,855.21**	**3,692,372.17**	**3,882,225.96**	**4,033,204.79**	**4,144,294.39**	**4,155,940.60**	**2.75%**	**3,742,390.50**
July	543,813.92	725,584.05	770,343.17	760,741.12	665,158.21	665,158.21	-12.56%	693,128.09
August	641,477.88	690,160.64	692,751.23	689,572.44	827,285.63	827,285.63	19.97%	708,249.56
September	468,174.47	721,266.32	793,515.55	888,055.72	857,493.68	857,493.68	-3.44%	745,701.15
October	574,830.83	712,929.94	798,530.04	707,188.24	699,713.63	699,713.63	-1.06%	698,638.54
November	532,374.54	527,166.32	541,553.35	462,544.38	862,805.36	862,805.36	86.53%	585,288.79
December	500,998.70	702,937.65	825,979.69	1,029,171.19	722,989.80	722,989.80	-29.75%	756,415.41
Subtotal	**3,261,670.34**	**4,080,044.92**	**4,422,673.03**	**4,537,273.09**	**4,635,446.31**	**4,635,446.31**	**2.16%**	**4,187,421.54**
Totals	**6,221,525.55**	**7,772,417.09**	**8,304,898.99**	**8,570,477.88**	**8,779,740.70**	**8,791,386.91**	**2.44%**	**7,929,812.04**
% change	**2.03%**	**24.93%**	**6.85%**	**3.20%**	**2.44%**	**0.13%**		

YTD Interest

$38,586.52

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January – March 2025 (Pre-Audited) Financial Results:

Special Revenue Funds – Opioid Abatement Account

Fund	Description	Revenue Budget	Revenue Actual	% Collected	Expense Budget	Expense Actual	% Spent	Actuals Net Gain/(Loss)
233	Opioid Abatement Account	$ 110,000.00	$ 8,377.59	7.6%	$ 110,000.00	$ 9,069.51	8.2%	$ (691.92)

Revenues:	
Opioid Abatement Revenues	$ -
Interest Income	8,377.59
Total Revenues	**$ 8,377.59**

Expenses for Approved Programs/Projects:	
DHS RWC-Peer Support	$ -
CJS-Reentry Services	-
PH-Overdose Fatality Review	3,174.71
SH-AODA Services	4,480.00
Staff Training & Misc Expenses	1,414.80
Total Expenses	**$ 9,069.51**

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January – March 2025 (Pre-Audited) Financial Results:

Debt Service Funds

Fund	Description	Revenue Budget	Revenue Actual	% Collected	Expense Budget	Expense Actual	% Spent	Actuals Net Gain/(Loss)
306	Debt Service-Unfunded Liability	$ -	$ 10,497.60		$ -	$ -		$ 10,497.60
315	2019 CIP Bonds	$ 943,200.00	$ 943,200.00	100.0%	$ 943,200.00	$ 889,800.00	94.3%	$ 53,400.00
316	2020 CIP Bonds	$ 252,850.00	$ 252,850.00	100.0%	$ 252,850.00	$ 243,150.00	96.2%	$ 9,700.00
317	2022 CIP Bonds	$ 391,000.00	$ 391,000.00	100%	$ 391,000.00	$ 353,600.00	90.4%	$ 37,400.00
318	2024 CIP Bonds	$ 643,084.00	$ 510,000.00	79.3%	$ 643,084.00	$ 559,833.33	87.1%	$ (49,833.33)

Payment Year	Total Debt Service: Principal	Interest	Total	Year-End Outstanding Principal
2025	$ 1,870,000	$ 360,134	$ 2,230,134	$ 8,510,000
2026	$ 1,880,000	$ 311,900	$ 2,191,900	$ 6,630,000
2027	$ 1,545,000	$ 243,125	$ 1,788,125	$ 5,085,000
2028	$ 1,425,000	$ 187,700	$ 1,612,700	$ 3,660,000
2029	$ 1,310,000	$ 137,275	$ 1,447,275	$ 2,350,000
2030	$ 1,115,000	$ 86,925	$ 1,201,925	$ 1,235,000
2031	$ 600,000	$ 46,750	$ 646,750	$ 635,000
2032	$ 635,000	$ 15,875	$ 650,875	$ -
Total	**$ 13,880,000**	**$ 2,210,834**	**$ 16,090,834**	

Long-Term Bond Financing Plan

Year	Bonding Amount	Projects
2026	$7,500,000	Transportation Projects*
2028	$5,500,000	Transportation Projects*
2030	$6,500,000	Transportation Projects
2032	$3,500,000	Transportation Projects

*2026 & 2028 Borrowings include $4M for M Bridge & CTH T (Phase I)

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January – March 2025 (Pre-Audited) Financial Results:
Capital Project Funds

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
418	2025 CIP for Bonding	$ 1,750,000.00	$ 38,506.41	2.2%	$ 1,750,000.00	$ -	0.0%	$ 38,506.41

This is for the bond issuance in September 2024. These funds will be used in 2025 and 2026 budget.

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January – March 2025 (Pre-Audited) Financial Results:
Internal Service Funds

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
701	Highway	$ 20,797,673.00	$ 8,752,995.07	42.1%	$ 20,797,673.00	$ 5,027,825.83	24.2%	$ 3,725,169.24
702	Self-Funded Worker's Comp Insurance	$ 993,046.00	$ 170,553.90	17.2%	$ 993,046.00	$ 86,635.55	8.7%	$ 83,918.35
703	Self-Funded Health Insurance	$ 8,704,280.00	$ 1,981,873.54	22.8%	$ 8,704,280.00	$ 2,806,220.40	32.2%	$ (824,346.86)
704	Self-Funded Liability Insurance	$ 401,000.00	$ (27,342.19)	-6.8%	$ 401,000.00	$ 294,007.70	73.3%	$ (321,349.89)
705	Section 125 Payroll Deduction	$ 326,000.00	$ 81,380.24	25.0%	$ 326,000.00	$ 39,691.74	12.2%	$ 41,688.50

Highlights Include:
- **Self-Funded Health Insurance**
  - Revenues are on track but the expenses for claims are high
- **Self-funded Liability Insurance**
  - Annual Insurance Allocation charges to departments will be processed in October/November
  - Paid annual WMMIC premiums $267,273 for Liability and Cyber Liability Premiums

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January – March 2025 (Pre-Audited) Financial Results:

Enterprise and Trust Agency Funds

		Revenue			Expense			Actuals
Fund	Description	Budget	Actual	% Collected	Budget	Actual	% Spent	Net Gain/(Loss)
602	Land Development	$ 280,000.00	$ -	0.0%	$ 280,000.00	$ 20,046.38	7.2%	$ (20,046.38)
804	Dog License Fund	$ 56,300.00	$ 481.65	0.9%	$ 56,300.00	$ 96.17	0.2%	$ 385.48

Highlights Include:

- **Land Development**
  - No sales of property
  - Expenses related to consulting fees for new possible business park and CCEDC

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Questions, Comments, or Concerns

January – December 2024 (Pre-Audited) Financial Results & January – March 2025 (Pre-Audited) Financial Results

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2026 Budget Process

Jennifer Steinmetz, Assistant Finance Director

Executive Committee – May 6, 2025

County Board – May 13, 2025

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- Budget Timeline Overview and Details
- Adoption of Budget & Levy – 2 County Board Meetings in November

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What is the Purpose of a Budget?

- A budget provides a financial plan for the year. It should identify the limits of spending in each budget line, set the levy and identifies approved expenses
  - Embodies the mission, vision and goals of the organization
  - Incorporates the strategic plan of the organization
- A communication device that provides transparency and accountability.
- The budget is the most important policy document the County Board approves
  - A detailed operational guide that provides direction on policy implementation
- Required by Wisconsin State Statutes 65.90
- The County budget is located on the County website under the Finance Division
  - http://www.co.chippewa.wi.us/government/administration/finance-division

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Phases of a Budget

3 Phases of a Budget

- Department Head Requested – (Policy Committee Reviews)
- County Administrator Proposed
- County Board Approved

The final approved budget document includes the budget for all phases of the budget.

4

Definitions

- **Position Based Budget (PBB)** – An annual report prepared by HR and Finance that estimates the next year's wages and benefits for current employees. This is the starting point for all department budgets.
- **Equalized Value** – Estimated market value of all taxable residential, commercial, manufacturing and personal property in each taxation district, by class, as of January 1st and certified by the Wisconsin Department of Revenue around August 15th of each year
- **Property Tax Levy** – The total amount to be raised by general property taxes for operating and debt service purposes specified in the County Board Adopted Budget. The revenues fund programs and services for the entire county which have no other revenue source. Property taxes are levied in the current year for subsequent year appropriations
- **Maximum Allowable Levy Limit** –The maximum amount in real and personal property taxes it can levy. How much of this amount the organization actually wants to use, is up to the discretion of the organization. The organization can levy up to or at any level below the maximum levy limit amount

5

Definitions – continued

- **Debt Levy Exemptions** – Debt service due on G.O. debt authorized on or after July 1, 2005 is exempt from the levy limits
- **Tax Rate or Mill rate** – The tax per dollar of assessed value of property. The rate is expressed in "mills", where one mill is one-tenth of a cent ($.001)
- **Property Taxes** – A tax that an owner is required to pay on the value of the property being taxed. Property tax can be defined as generally, tax imposed by government upon owners of property within their jurisdiction based on the value of such property
- **Net New Construction** – Amount of new construction reduced by any demolition or destruction of buildings which is determined by the Wisconsin Department of Revenue

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Definitions – continued

- **Revenue** – A source of money or funding to help offset the expenses within the budget
  - General Government Revenues – contracts or grant funds mainly from state and/or federal sources
  - Fines and License – funds received as a result of penalties paid by persons having been in violation of state laws and/or county ordinances. Fees received from the sale of county issued license and permits
  - Charge for Services – funds received as payment for services performed by county agencies
  - Interdepartmental Revenues – funds received for payments made or services performed by county agencies for other county agencies
  - Other Revenues – funds received for rents, commissions, and other commercial type income. Also include transfer form other funds and proceeds from borrowing
- **Expense**– Those identified costs for operations, capital projects, debt, or other uses recognized and approved by the governing body

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Calculating the Tax Rate

- **Tax Rate** – The tax per dollar of assessed value of property. The rate is expressed in "mills", where one mill is one-tenth of a cent ($.001)

Based on 2025 Adopted Budget

Equalized Value	$	9,536,158,100
Property Tax Levy	$	21,713,416
Tax Rate		$2.28/$1,000

Tax Rate = Tax Levy/Equalized Value x $1,000

$$\frac{21{,}713{,}416}{9{,}536{,}158{,}100} = .002276956 \times \$1{,}000 = \$2.28$$

  - Taxes on a $100,000 home would be $228.00 if the assessed value is 100% of equalized value with in municipality.

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Calculating the Property Tax Levy

- **Property Tax Levy** – The total amount to be raised by general property taxes for operating and debt service purposes specified in the County Board Adopted Budget. The revenues fund the programs and services for all of the departments that have no other outside revenue source. Property taxes are levied in the current year for subsequent year appropriations.
  - Expenses less Revenues = Tax Levy

Expenses	$124,512,398
Revenues	$102,798,982
Tax Levy	$21,713,416

  - Budgeted expenses and revenues are best estimates available

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5 Year History - Tax Rate, Equalized Valuation & Property Tax Levy

Year CB Approved	Budget Year	Property Tax Levy	Equalized Valuation	Tax Rate
2020	2021	$19,953,142	$6,112,557,400	$3.26
2021	2022	$20,638,711	$6,662,368,300	$3.10
2022	2023	$20,941,066	$7,699,372,900	$2.72
2023	2024	$21,110,729	$8,806,721,900	$2.40
2024	2025	$21,713,416	$9,536,158,100	$2.28

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Comparison of Property Tax Rate (per $1,000 of Value)
Levied in 2023, Payable in 2024 (2024 Budgets)

10 Lowest Tax Rates

County	Tax Rate
Ozaukee	1.34
Waukesha	1.44
Vilas	1.62
Washington	1.67
Oneida	1.74
Chippewa	**2.40**
Walworth	2.57
Door	2.61
Sawyer	2.68
La Crosse	2.70

10 Highest Tax Rates

County	Tax Rate
Clark	7.14
Taylor	6.71
Florence	6.48
Pepin	6.24
Lafayette	6.17
Marquette	6.00
Richland	5.82
Waushara	5.73
Iowa	5.65
Price	5.64

Contiguous Counties

County	Tax Rate
Barron	3.51
Chippewa	**2.40**
Clark	7.14
Dunn	4.97
Eau Claire	3.26
Rusk	5.22
Taylor	6.71

Statewide Average = $4.06

Information from 2024 County Fact Book published by Forward Analytics

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Budget Roles & Responsibilities
County Administrator & DOA

County Administrator

- Per Ordinance Sec. 2-361, provide a sales tax plan to County Board for approval.
- Per Wis. Stats. § 59.18 and Ordinance Sec. 2-220, provide a balanced proposed budget to the County Board for approval
  - CA provides instructions and guidelines to Department Heads on preparing their budgets
  - County budget is based on input from Department Heads and committees

DOA

- Prepare Position Based Budget reports (PBB) to assist Department Heads in preparing their budgets. This includes information on salaries and benefits for employees in their department.
- In coordination with the County Clerk, publish budget summary.

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Budget Roles & Responsibilities
Department Heads & Policy Committees

Department Heads

- Develop requested budgets consistent with the strategic plan and budget instructions provided by the County Administrator.
- Meet with Policy Committees to review department requested budget.
- Submit required information to the County Administrator and Finance Director on or before the due dates identified in the budget instructions.

Policy Committees

- Meet with Department Heads that report to the committee to review Department Head requested budget and recommend any changes to ensure they are within established guidelines and program/service priorities.
- Review and make recommendations to the department requested budget and forward to the County Administrator.

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Budget Roles & Responsibilities
Executive Committee & County Board

Executive Committee

- Serves as the Finance Committee for the County.
- Serve as policy committee for the Department of Administration, County Clerk, County Treasurer, Register of Deeds, and Veterans Service. Meet with those Department Heads to review and discuss requested department budgets before sending them to the County Administrator to be incorporated into the overall County budget.
- Review the County Administrator's proposed budget for Chippewa County and make recommendations before it is published and forwarded to the full County Board for consideration

County Board

- Review and approve resolutions allocating sales tax funds
- Review and debate the Chippewa County budget as proposed by the County Administrator
- Provide final comments or changes to the recommended budget before approval
  - All changes must result in a balanced budget
- Approve resolution adopting tax levy

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2026 Operating Budget Timeline Overview

May
- Finance Director presents overview of the budget process to the County Board
- CA & DOA sends budget letter, documents and preliminary additional personnel costs to DH
- DH submits requests for changes to preliminary additional personnel costs to Finance
- Non-replacement computer hardware & software requests due to IT & CA
- Finance provides DH with software training on budget entry

June
- DOA sends final Position Based Budget Report to DH
- CA presents 5 Year CIP and Sales Tax resolutions to County Board

July
- DH prepare budgets & present to policy committee for review
- Policy committee approved user fee recommendations due to CA

August
- DH submits requested budgets to Finance Director
- CA & Finance Director meet one-on-one with DH to review requested budgets
- CA presents to the Executive Committee and County Board, resolutions for new positions, health insurance rates and to secure funding for wage increases

October
- CA presents proposed budget to Executive Committee for review
- Budget summary is published

November
- CA presents proposed budget to CB for approval
- Public hearing on budget. CB reviews, debates & approves budget
- CB approves budget levy resolutions
- Final budget is posted on website

2026 Operating Budget Timeline - May

May

- Finance Director presents an overview of the budget process to the County Board.
- County Administrator sends budget letter to Department Heads with guidance on how to prepare their budgets.
- DOA sends the preliminary additional personnel costs to Department Heads
  - Department Heads submit request to DOA for any changes to those preliminary additional personnel costs.
- Non-replacement computer hardware requests and software application requests to IT and County Administrator.
- Software training for budget entry provided by Finance.

2026 Operating Budget Timeline – June & July

June

- DOA sends out Position Based Budget Report (PBB) to Department Heads to use in preparing their budget. This includes information on salaries and benefits.
- County Administrator presents 5-year CIP and 2026 Sales Tax resolutions to Executive Committee and County Board.

July

- June through July – Departments plan and prepare requested budget and meet with Policy Committees to review requested budget. **(Policy Committees do not approve budgets.)**
- Any user fee changes must be approved by committees and sent to the County Administrator.

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2026 Operating Budget Timeline – August & September

August

- Department Heads submit requested budgets to Finance Director as soon as possible but no later than August 1st.
- For two weeks in August – County Administrator, Finance Director, Human Resources Director meet one-on-one with Department Head to review Department Head requested budget.
- County Administrator presents resolutions for new positions, health insurance rates and to secure funding for wage increases.

October

- County Administrator presents proposed budget to Executive Committee.
- Budget summary is published in at least 15 days prior to the Public Hearing.

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2026 Operating Budget Timeline – October & November

November

- County Administrator presents proposed budget to the County Board.
- The Public Hearing for the budget is scheduled for the 1st Thursday. After the Public Hearing, County Board reviews, debates and approves budget as a whole.
- On the following Wednesday, the County Board approves the Budget Levy resolution.
- By mid-November the adopted budget is posted on the website.

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Adoption of Budget & Levy – 2 County Board Meetings in November

1st County Board Meeting in November – Thursday, November 6, 2025

- Public Hearing allows the public to make comments about budget.
- County Administrator will present proposed budget to the County Board.
    - Changes can be made to the County Administrator proposed budget but must result in a balanced budget (Expenses less Revenues (including tax levy) must equal a net zero).

2nd County Board Meeting in November – Wednesday, November 12, 2025

- Adoption of Tax Levy Resolution

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Questions, Comments, or Concerns

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Print Management

May 6, 2025

Andrew Bauer, Information Technology Director

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Device Replacement Overview

- Program started in 2015 with 5-year renewal cycles
- Issue – Aging printer and copier fleet
- Goal – Printer and copier centralization – right sizing the fleet and placing devices in best locations
- Benefits of the program:
  - Cost reduction for toner
  - Predictable costs – set cost per page
  - Paper costs included in cost (this started January 2019)– save costs on paper with bulk purchases
  - Better support of printers – IT didn't have expertise, tools or parts for hardware repairs. This resulted is longer times for repairs to be completed.

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Usage Allotment by Year

Print management program started in 2015

- 5 year lease agreement with EOJ
- 1st year
  - 3,724,068 pages black/white
  - 308,880 pages color
- 2nd year
  - 3,415,188 pages black/white
  - 308,880 pages color
- 3rd year
  - 3,300,000 pages black/white
  - 240,000 pages color

Renewed contract in 2020

- 5 year lease agreement with EOJ
- 1,885,764 pages black/white
- 225,780 pages color

Renewed contract in 2025

- 5 year purchase agreement
- 1,633,378 pages black/white
- 353,373 pages color

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Devices Maintained

2015 devices	2020 devices	2025 devices
123 total devices	112 total devices	76 total devices
101 County devices	96 County devices	76 County devices
22 State devices	16 State devices	0 State devices

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2025 Renewal

- We anticipated the 2025 renewal was going to be a challenging one
  - Inflation for devices and supplies
  - Higher paper costs
  - Wage increases since 2020
- We looked at device utilization and were able to reduce fleet size to save some money on devices replacements
- Implemented a 2-step replacement process
  - Replace 31 devices this year that needed to be replaced
  - Remaining devices will be replaced in 2027
    - Devices still had life left in them and would be supported for security patches and parks until 2027
    - This ensures that devices are replaced ever 7 years. (typical life cycle of printers/copier is 5-7 years)

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2025 Renewal Funding

- We looked to continue leasing the devices as we had done in 2015 and 2020 to fund device replacements.
- High Interest rates = higher cost if leased
  - Over 5 years, leasing would cost $45,587.10 more than compared to if we purchased devices
- Discussion occurred with Randy and DOA team about options for funding
  - Determined that utilizing fund balance from end user replacement non-lapsing fund was the best option
  - With the new renewal rates increased from $0.03 to $0.04 per page for black/white and $0.07 to $0.08 per page for Color.
    - These increases cover the hardware, supplies, service and paper cost increases that we have seen over the last 5 years.
  - Portion of the per page fees will go into the end user replacement non-lapsing fund to allow for continued devices replacements.

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2020 Contract Renewal vs 2025 Contract Renewal with EO Johnson

	2020 Leased Option		2025 Equipment Lease Option	2025 Equipment Purchase Option
B&W Copies Allowance	2,952,096		1,633,378	1,633,378
Color Copies Allowance	249,864		353,373	353,373
Total Annual Copies Allowance	**3,201,960**		**1,986,751**	**1,986,751**
Total Number of Devices Covered	112 (including 16 state devices)		76 (31 New Devices)	76 (31 New Devices)
Annual Service & Toner Costs	$38,631.72		$32,701.41	$32,701.41
Annual Equipment Costs	49,042.35		34,764.53	*25,647.11
Total Annual Contract Cost excluding overage copies allowance	**$87,674.07**		**$67,465.94**	**$58,348.52**

- Annual Equipment Purchase Costs Calculation - The cost for the 31 devices by purchasing them was $128,235.53. ($128,235.53/5 yr contract = $25,647.11)
- The remaining 45 devices will be replaced in 2027. The exact cost of that is unknown at this time.

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Questions, Comments, or Concerns

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Attachment: 2025 Print Management Report (8927 : Update on Print Management Project - Andy Bauer)

Health Plan Update

Toni Hohlfelder, Human Resources Director

Executive Committee - May 6, 2025

County Board – May 13, 2025

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Summary

1. Health Plan Review
   - Slides 3-6 were covered in the July 14, 2024 County Board Orientation presentation regarding benefits
   - My notes in red are the health plan updates since July 2024's orientation meeting
2. Health Plan Cost Update 2024 to 2025
3. Self funding financial review
4. Health Plan Performance Updates by B&B
5. Updates on creative cost saving initiatives since going self funded:
   - ReforMedicine
   - Alithias
   - Doctors of Physical Therapy
6. 2026 Health plan action items to discuss with B&B

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Health Plan Review: Benefit Administration 2022 to 2024

- Effective 1/1/2022 the County moved from a fully insured health insurance plan with Security Health Plan (SHP) to a self funded insurance health insurance plan:
  - Third Party Administrator (TPA): AmeriBen
  - Preferred Provider Organization (PPO) Network: Anthem Blue Preferred
  - Pharmacy Benefit Manager (PBM): Carelon Rx
  - Stop Loss / Captive: SunLife/Pareto (2025: moved to QBE 1/1/2025)
- Here is a list of initiatives we presented to the board in 2022 and all have been rolled out:
  - Advanced primary care clinic for employees and dependents – ReforMedicine contract effective March 2023
  - Direct contracting and incentivized pricing / benefits for employees to reduce cost and improve quality – Alithias Care Navigation contract effective October 2023
  - Transplant carve-out insurance to protect the self funded health plan – Contract effective January 2024
  - Create cost containment strategies for musculoskeletal care (physical therapy first model vs. surgery or pharmacy response) – Doctor's of Physical Therapy (DPT) contract effective April 2024

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Health Plan Review: Benefit Administration 2024 and forward

- Other initiatives that Brown & Brown encourages us to discuss in the future and plans to assist us in evaluating in 2024 and forward:
  - Creative pharmacy plan design changes (specialty vs. traditional)
  - Contract for gene therapy to protect the self funded health plan
  - Review surgical bundling opportunities
  - Holding onsite benefit fairs to encourage wellness and improved health care use
  - Additional online/technology benefit tools for both new and existing employees to improve health care use
- Metric Review / ROI:
  - Goal is for Brown & Brown to provide comprehensive statistics and data to DOA in the fall of 2024 for us to bring the County Board to illustrate the ROI and impact of going self funded along with adding several contracts including the advanced primary care clinic. ReforMed reviewed with HR on March 5, 2025 (attached Power Point to review)
  - Monitor clinic/hospital utilization due to the HSHS/Prevea closures

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Health Plan Review: Benefit Administration 2024 and forward

- Plan Design and Employee Premium Contribution Discussion Continues:
  - Deductible, Out of Pocket (OOP) Maximums, Co-pays and Rx

1/1/25 Changes to health plan to account for 10% of the 15/15.5% premium increase:

- Increase **deductible** from $2,000/$4,000 to $3,000/$6,000
- Increase the annual **out-of-pocket maximum** from $5,000/$10,000 to $7,000/$14,000
- Reduce the annual **Health Reimbursement Account (HRA**) deposit from $600-$2,400 to $500-$2,000
- Increase the **Urgent Care co-pay** from $25 to $75 and the **Emergency Room co-pay** from $250 to $350
- Increase **Tier 2 Rx** from $30 to $45 and **Tier 3 Rx** from $60 to $75

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Health Plan Review: Annual Timeline for Health Plan

Q1 Analyze claim data regularly with Brown & Brown

Q2 Brown & Brown will provide premium estimates for the next year's budget cycle

Premiums will be provided to the Department Heads on the Benefit Estimate (Personnel Based Budgeting) Report to enter their budgets

Q3 A resolution will be provided to the County Board to establish health insurance premiums (estimate)

Stop loss insurance rates will not be final until late October or early November

Q4 A resolution to update premiums will be provided to the County Board to approve in December - only if stop loss rates require it, occurs very rarely

Renewal estimate in May 2024 was 15.5%

Renewal History

2016	0%	2019	0%	2022	0% (self funded)	*2025*	5.5% (built *into the PBB)*
2017	.4%	2020	0%	2023	0%		
2018	1%	2021	18% (10% was budgeted)	2024	0%		

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Attachment: Health Plan Update May 2025 (8924 : Update on Self-Funded Health Insurance Program - Toni Hohlfelder)

Health Plan Cost Update 2024 and 2025

May 2024 Update:

- Received a 15.5% increase in the health plan cost projection from Brown & Brown (B&B)
- County added 5.5% increase to the PBB (Personnel Based Budgeting) report sent to County Departments in June
- The remaining 10% was passed onto employees with plan design changes (as defined earlier)

November 2024 Update:

- After updated 2024 claims and a new stop loss carrier was selected in November (Sun Life captive to QBE stop loss insurance) – new health plan cost projection for 2025 went from 15.5% to 15%

May 2025:

- B&B will provide the County with health plan cost projections for 2026
- The County Administrator, along with the DOA team that discusses benefits will meet and decide what to budget on the PBB for 2026 by early June

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Self Funding Financial Overview

	2021	2022	2023	2024	Q1 2025
Revenues	39	7,310,418	8,760,185	9,257,193	1,981,874
Expenses	103,766	5,955,645	8,283,192	11,223,736	2,806,220
Variance	**(103,727)**	**1,354,773**	**476,993**	**(1,966,543)**	**(824,346)**
Transfers In	1,550,000			2,300,000	
Fund Balance	**1,446,273**	**2,801,046**	**3,278,039**	**3,611,496**	
% FB to Expenses	*N/A-Not Self-Funded Yet*	*47.0%*	*39.6%*	*32.2%*	

Revenues-Premiums paid by departments for employees, reimbursements on stop loss, tax levy, interest income, etc.

Expenses-Insurance claims paid, prescriptions claims paid, offsite clinic expense, stop loss premiums, other carve-out premiums, HRA contributions to employees, etc.

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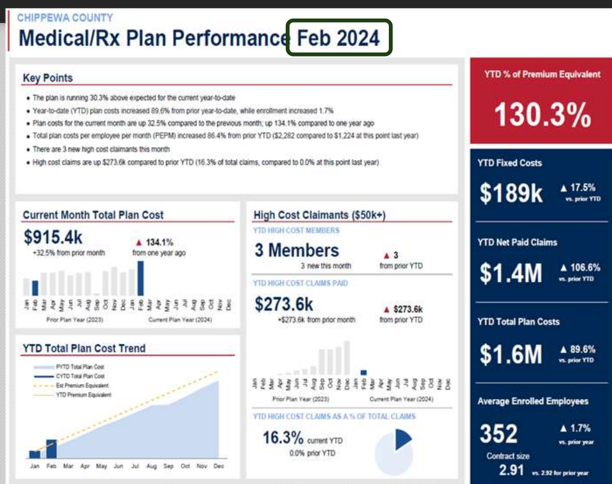
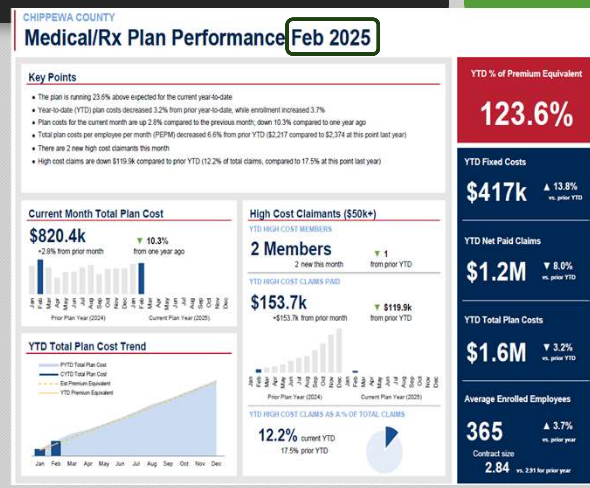
Health Plan Performance from Brown & Brown





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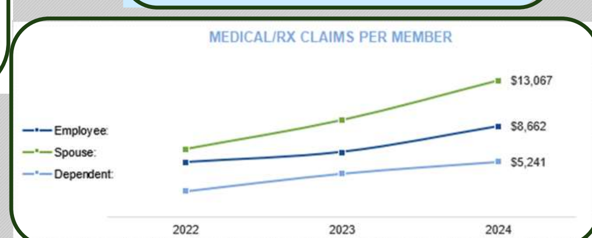
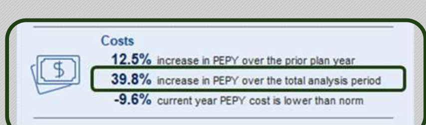
Health Plan Performance from Brown & Brown

Spouse cost have consistently been highest over past 3 yrs.

Spouse cost are 51% greater than EEs.

49% of spouses are males
- Age 20-39 is 80 mbrs (paid/mbr $6,041)
- Age 40-59 is 143 mbrs (paid/mbr $13,148)
- Age 60+ is 33 mbrs (paid/mbr $27,772)
  - (14 mbrs are 65+ yr or older)





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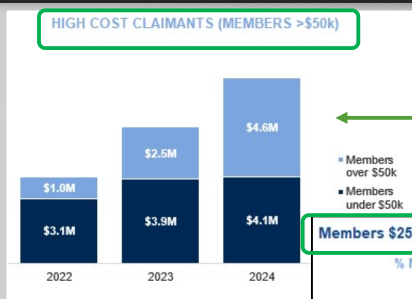
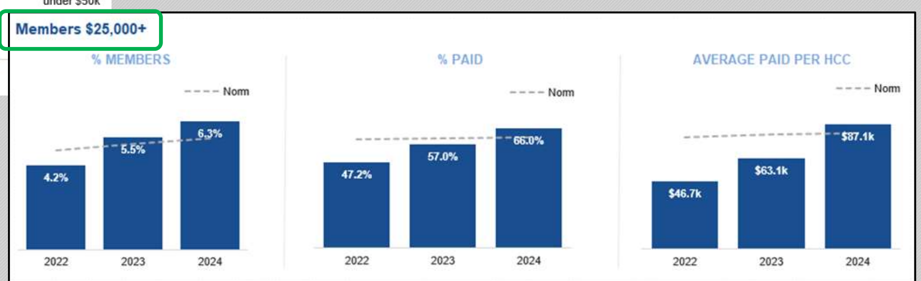
Health Plan Performance from Brown & Brown



Historical High-Cost Claimant (HCC) Experience

- Up 90% from 2023: Most claims are in the 40-59 age group and equal in Employees vs. Spouses and Male vs. Female
- 2023 – 9 members over 75k; 2024 – 17 members over 75K



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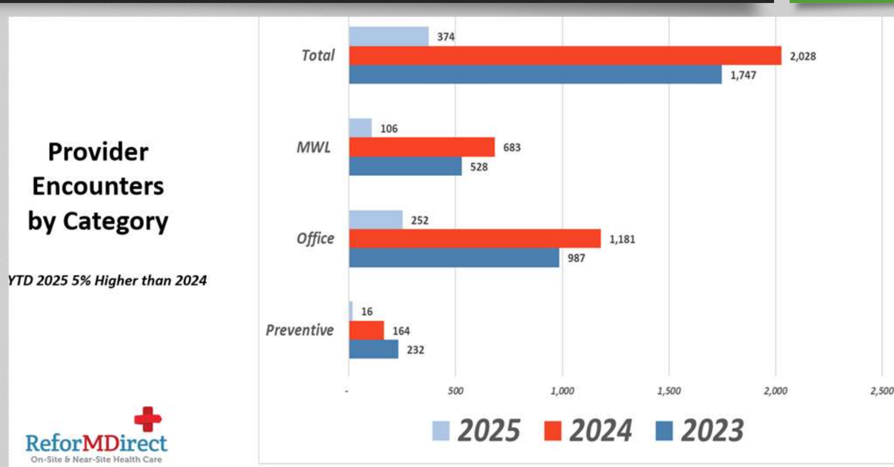
Reform Medicine Update

- Near Site Clinic Partner since March 2023
- Increased usage from 2023 to 2024
- YTD through March of 2025 is 5% higher than March of 2024



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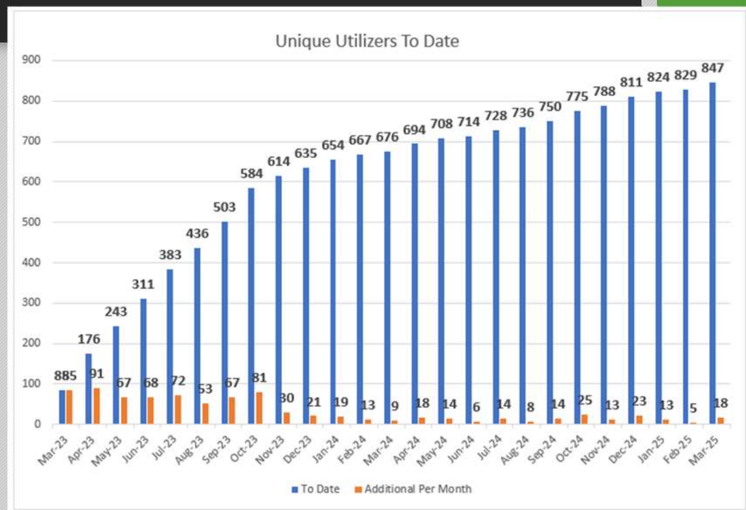
Reform Medicine Update

- Report illustrates cumulative patient data provided to us each month.
- It includes members no longer on the plan, as it's a monthly snapshot each month.



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Reform Medicine Update

- **2023/2024 data** were the exact numbers on our plan in February 2024 (after one full year with ReforMed). This was provided to us during a ROI meeting 8/4/24.
- **2024/2025 data** were the exact numbers on our plan in February 2025 (year 2 with ReforMed). This was provided to us during a ROI meeting 3/5/25.

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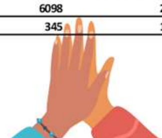
Reform Medicine Update

Market Value of Care – 2 Years

Chippewa County Summary
March 2023-February 2025

	Paid by Chippewa County	Healthcare System Published Pricing - Anthem Network	Chippewa County Savings	% Savings
Total Membership Invoiced	$934,354		934,354	
Office Visit Charges		855,811	(855,811)	
Labs	20,669	1,249,551	(1,228,882)	*98%*
Vaccines	19,409	58,634	(39,225)	*67%*
RX - In Clinic	2,947	3,536	(589)	*17%*
Other (BC, Sleep Study, Procedures etc)	2,864	143,820	(140,956)	*98%*
Mental Health Counseling	43,165	71,883	(28,718)	*40%*
			-	
Total	***1,023,408***	***$2,383,235***	***(1,359,827)***	***57%***

	# of Occurances	Actual Total Cost	Avg Cost Per	Healthcare System Value	Avg Mayo	Avg Savings	% Savings
Labs	6098	20,669	3.39	1,249,551	204.91	201.52	98%
VX	345	19,409	56.26	58,634	169.95	113.69	67%



ReforMDirect
On-Site & Near-Site Health Care

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Alithias Update

- Care Navigation partner since October 2023
- 2024 cost was $19,635 ($4.25 X 385 employees)
- The County had 48.65% employee utilization rate in 2024.
- Alithias said that after Q1 2025, we are on track for 55% utilization for 2025.

Total Savings From PLAN YEAR TO DATE (01/01/2024 - 12/31/2024)

Offered Savings - YTD
$356,946

Lost Opportunities - YTD
$139,828

Net Savings - YTD
$183,068

2024
Net Savings / Cost = ROI
$183,068 / $19,635 = 9.3 : 1

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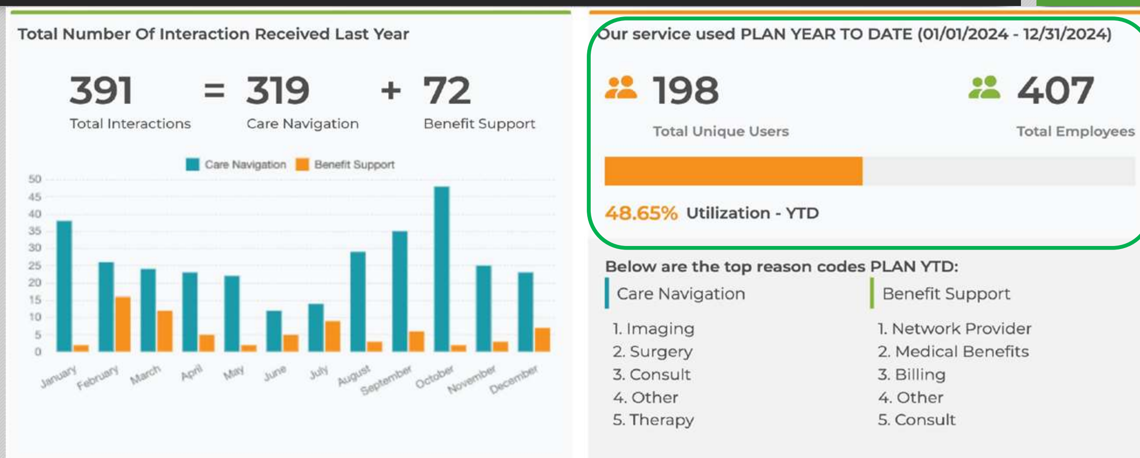
Alithias Update



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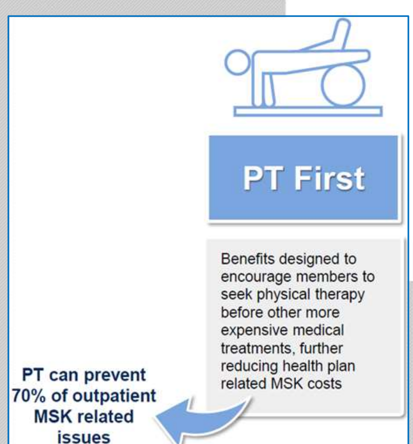
Doctors of Physical Therapy Update

- MSK partner since May 2024
- First 10 visits are free to member
- Chippewa County pays $150/ visit
- B&B estimated average per visit rate in 2024 ranges from $200 to $475
- Estimated savings of $32,802 <u>just in redirecting visits</u> to lower cost option



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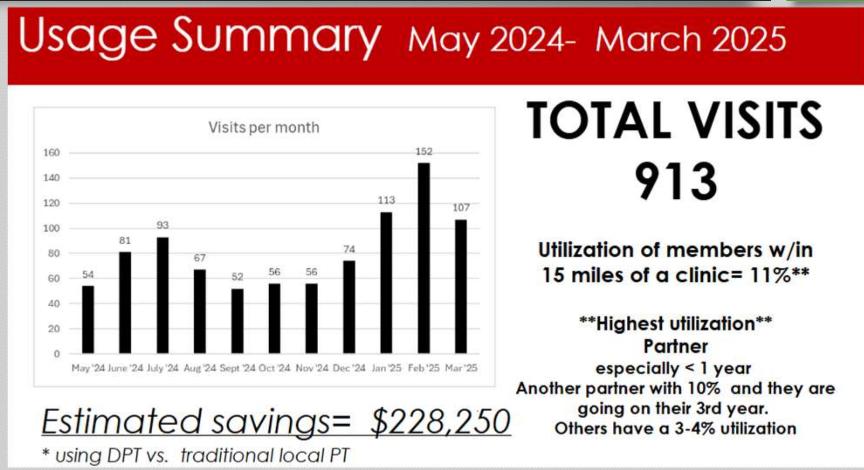
Doctors of Physical Therapy Update

DPT DOCTORS of PHYSICAL THERAPY

Estimated savings is based on cost difference from local PT providers.

Note: PT services are subject to deductible & OOP. With $0 cost share for employees to use DPT, they are sharing in savings estimate.



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Doctors of Physical Therapy Update

DPT DOCTORS of PHYSICAL THERAPY

Additional savings related to avoided services/procedures as part of PT First strategy.

Patient Case Examples

- Patient 1 - Arthritic Hip with standard course of care to try injections and then potential hip replacement.
  - Corticosteroid at $608/injection
  - Hip replacement avg total cost in Eau Claire area is $34k to $50k
- Patient 2 – neck pain due to injury, treated with Rx and injections. If this fails, a potential next step is decompression spinal surgery.
  - Avg cost for decompression surgery in Eau Claire area is $12k to $21k
- Patient 3 – low back pain with potential treatment of spinal injections, with severe cases having spinal surgery.
  - Avg cost for injections is $475 to $662 per treatment
  - Depending on type of spinal surgery, cost can range from $4,000 to over $100,000.

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Attachment: Health Plan Update May 2025 (8924 : Update on Self-Funded Health Insurance Program - Toni Hohlfelder)

Doctors of Physical Therapy Update

Patient Cases: Post-op Comparison

Out of 138 cases, 8 visits were post-operation due to a recent surgery = 6%

- One was seen temporarily due to moving
- All others completed successful outcomes in less visits than the norm for the diagnosis

Surgery type	Visits seen at DPT	Norm for visits by dx
Bone removal	16	16-20
knee scope	9	10-12
carpal tunnel	4	4-6
ORIF fracture	9	14-16
total knee replacement	21	20-24
cyst removal	10	10-12
ORIF fracture	10	14-16

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2026 Health Plan Action Items to Discuss

- To be proactive, we are going to review several alternatives for 2026 in the event claims continue to run high. They could include:
  - Adding a premium for all employees (rates would be tiered for Employee, Employee Spouse, Employee Child and Full Family)
  - Create multiple tiered plans with an open network (premiums) and narrow network (with zero premium)
  - Brown & Brown is going to get bids from the market for a new TPA and network. There are new options in our area that could save us money
  - Spousal Surcharges
  - Dependent Eligibility Audit (spouse or children)
  - Chippewa Valley Community Hospital

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Questions, Comments, or Concerns

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